

09 Appointed Department Heads	Rate:	Description:
County Retirement Contribution	19.04% MGC1 MGC3	Rate x Hourly Rate x Hours Worked. Hires after 4/7/11 enter Tier 2 Pension Plan. <a href="#">See Article 27 and 28 of the SLO County Retirement Plan</a> . Tier 3 Effective 1/1/13
	15.71% PRM3	Rate for Chief Probation Officer
County Pickup of Employee Retirement	9.29%	Rate x Hourly Rate x Hours Worked plus County pickup amount (9.29%). Pickup/auto not pensionable for Tier 2 effective 12/26/10.
County Pension Bond Debt Service	6.03% MGCF MGCA	Rate x Hourly Rate x Hours Worked plus County pickup amount (9.29%). Pickup/auto not pensionable for Tier 2 effective 12/26/10.
	5.99% PRMA	Rate x Hourly Rate x Hours Worked plus County pickup amount (9.29%). Pickup/auto not pensionable for Tier 2 effective 12/26/10 Chief Probation Officer
County Retiree Health		\$24.30/PP full-time, \$12.15/PP part-time \$0/PP quarter-time or temp
County Pension Plan per EFS		Management and confidential (MGCF) Misc Management and confidential with auto (MGCA) Misc Probation Management with auto (PRMA) Prob
FICA Employer	6.20%	2015 FICA wages up to \$118,500 max
FICA Employee	6.20%	2015 FICA wages up to \$118,500 max
Medicare Employer/Employee	1.45%	Medicare wages with no maximum / Add an additional .9% on taxable wages above \$200,000.
Unemployment	0.075%	County Paid Eff 1/1/2012 .1% , Eff 6/28/2014 .075%
Workers' Compensation	Varies	See B:\AC Benefits @ a Glance\WC Rates FY2012-2013.docx
County Cafeteria Contribution	\$975/mo	\$836/mo without medical coverage, effective 01/01/14 Proration for part time employees hired after 02/25/05 No cashout for employees who newly opt out of medical on or after 1/2015
Health Insurance		Multiple plans available for employee and their family. Coverage for domestic partners
Post Employment Health Plan	Up to \$15,000	Sick leave payoff paid pretax to Nationwide for pretax health insurance premium payments
Management Life Insurance	\$6.45/mo	\$50,000 coverage
Long Term Disability Insurance	.298% x Salary	On first \$13,500/mo of salary. Pays 66 2/3% salary
Education Allowance	\$250/fiscal yr	
Wellness/Fitness	\$200/yr	Paid through Risk Management (may be taxable to the employee)
Auto Allowance	\$450/mo	Auto allowance not pensionable for Tier 2 effective 12/26/10. Auto not pensionable for Tier 2 effective 12/26/10
Mileage Reimbursement	.56/mi	Effective 01/01/2014
	.575/mi	Effective 01/01/2015
Sick Leave	12 days/yr	2080 hours (260 days) max accrual; payoff @ hourly for 50% of hours up to 1440 after 5 years of service
Sick Leave Exchange for Vacation	80 hrs for 40 hrs	Per fiscal year. Must maintain a 30-day balance; 5 years of service required
Holiday	12 days/yr	
Administrative Leave	6 days/fiscal yr	No carryover or payoff for unused time
Personal Leave	1 day/fiscal yr	Employees on initial probation excluded
VTO	160 hrs/fiscal yr	With Department Head approval
Vacation 320 hours cap	10 days/yr 15 days/yr 20 days/yr	Beginning of service to end of fourth year Beginning of fifth year to end of ninth year Over ten years of service Maximum payoff of 320 hours after 6 months of service

Pay-in-lieu Program	40 hrs/fiscal yr	One time per fiscal year, permanent employees with a minimum balance of 200 vacation hours may sell back vacation hours. Additionally, employees must have used 40 hours of vacation in the current fiscal year to be eligible.
Jury Leave		Regular pay while on jury duty; cannot claim jury pay
Paid Military Leave	30 days/fiscal yr	30 days maximum when called to active duty
Use of County Vehicle	\$1.50 each way	The value of commuting to and from work will be taxed
Suggestion Award	Based on merit	Submit ideas to the Suggestion Award Committee
ITS Health Care Spending Account	Pretax deduction	Employee paid up to \$2,500 per plan year (Reimbursement WT 2552)
ITS Dependent Care Spending Account	Pretax deduction	Employee paid up to \$5,000 per plan year (Reimbursement WT 2551)
Supplemental Life Insurance		Employee paid for coverage of annual salary of 1x, 2x or 3x salary to \$300,000 max
Spousal Life Insurance		Employee paid term life for coverage of 1/2 supplemental coverage
Dependent Life Insurance		Employee paid term life for coverage of 10% supplemental coverage to \$10,000 max
Deferred Retirement Option Plan (DROP) Tier 1 Only	Up to 5 years	Employee continues active employment while Pension benefits are paid to a DROP account.
Deferred Comp	Pretax deduction	Employee paid up to \$18,000 or 100% of wages/yr
Deferred Comp Catchup	Pretax deduction	Employee paid up to \$6,000 for 50+